

110TH CONGRESS
1ST SESSION

H. R. 4057

To amend the Internal Revenue Code of 1986 to extend and expand the deduction for certain expenses of elementary and secondary school teachers.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 1, 2007

Mr. GRAVES (for himself, Mr. CLAY, Mr. AKIN, Mr. PUTNAM, Mr. ETHERIDGE, Mr. RADANOVICH, and Mr. MCINTYRE) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to extend and expand the deduction for certain expenses of elementary and secondary school teachers.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Teacher Tax Deduc-
5 tion Enhancement Act of 2007”.

6 **SEC. 2. DEDUCTION FOR CERTAIN EXPENSES OF ELEMEN-**
7 **TARY AND SECONDARY SCHOOL TEACHERS.**

8 (a) IN GENERAL.—Subparagraph (D) of section
9 62(a)(2) of the Internal Revenue Code of 1986 (relating

1 to certain expenses of elementary and secondary school
2 teachers) is amended to read as follows:

3 “(D) CERTAIN EXPENSES OF ELEMENTARY
4 AND SECONDARY SCHOOL TEACHERS.—In the
5 case of taxable years beginning before 2015, the
6 deductions allowed by section 162 which consist
7 of expenses, not in excess of the applicable
8 amount, paid or incurred by an eligible educa-
9 tor in connection with books, supplies (other
10 than nonathletic supplies for courses of instruc-
11 tion in health or physical education), computer
12 equipment (including related software and serv-
13 ices) and other equipment, and supplementary
14 materials used by the eligible educator in the
15 classroom.”.

16 (b) DEFINITIONS.—Subsection (d) of section 62 of
17 such Code (relating to definition; special rules) is amended
18 to read as follows:

19 “(d) DEFINITIONS.—For purposes of subsection
20 (a)(2)(D) and this subsection—

21 “(1) APPLICABLE AMOUNT.—The term ‘applica-
22 ble amount’ means—

23 “(A) \$500 in the case of a full-time educa-
24 tor, and

25 “(B) \$250 in any other case.

1 “(2) ELIGIBLE EDUCATOR.—The term ‘eligible
2 educator’ means, with respect to any taxable year,
3 an individual who is—

4 “(A) a kindergarten through grade 12
5 teacher, instructor, counselor, principal, or aide
6 in a school for at least 450 hours during a
7 school year which ends during such taxable
8 year, or

9 “(B) a teacher, instructor, counselor, or
10 aid in a preschool program for at least 450
11 hours during the taxable year.

12 “(3) FULL-TIME EDUCATOR.—The term ‘full-
13 time educator’ means, with respect to any taxable
14 year, an individual who for such taxable year satis-
15 fies the requirements of subparagraph (A) or (B) of
16 paragraph (2) applied by substituting ‘900 hours’
17 for ‘450 hours’ therein.

18 “(4) SCHOOL.—The term ‘school’ means any
19 school which provides elementary education or sec-
20 ondary education (kindergarten through grade 12),
21 as determined under State law.

22 “(5) PRESCHOOL PROGRAM.—The term ‘pre-
23 school program’ means any program for providing
24 preschool which—

1 “(A) receives funds for carrying out pre-
2 school programs pursuant to—

3 “(i) part A of title I of the Elemen-
4 tary and Secondary Education Act of
5 1965, or

6 “(ii) subpart 2 of part B of title I of
7 such Act, or

8 “(B) is accredited as a preschool under
9 State law.”.

10 (c) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to taxable years ending after the
12 date of the enactment of this Act.

○